

# **Area-based support payments for organic farming in Germany within the framework of the Common Agricultural Policy (CAP) in the funding period 2023 to 2027**

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## 1 Background of policy support for organic farming

Organic farming is considered particularly sustainable. Its expansion has been a political goal at EU level as well as in Germany and many other EU countries for many years. The European Commission has set a target of 25% of the EU's agricultural land being farmed organically by 2030 in its Farm to Fork strategy. The current German government goes even further with the 30% organic farming target by 2030 formulated in the coalition agreement (BMEL 2022). In addition, there are regional political targets set in many German federal states, the "*Länder*".

In Germany, organic farming has been supported with area-based payments since 1989 in West Germany, and since 1991 also in East Germany. At that time, the object of public support was the conversion to organic farming within the framework of the EC extensification programme (Regulation [EEC] No 4115/88). In 1993, the extensification programme was replaced by Regulation (EEC) No 2078/92 "on agricultural production methods compatible with the requirements of the protection of the environment and the maintenance of the countryside" (Agri-environment Regulation). Since then, not only the conversion to organic farming but also its maintenance has been supported in Germany. From 2000 onwards, financial payments for organic farms were based on Regulation (EC) No 1257/1999 "on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations" (Rural Development Regulation). This represented the creation of the so-called second pillar of the CAP, dedicated to Rural Development.

Since 2007, support payments for organic farming have been provided by the "European Agricultural Fund for Rural Development (EAFRD)". The legal basis was initially Regulation (EC) No 1698/2005. At the end of 2013, it was replaced by Regulation (EU) No 1305/2013 on support for rural development, which in turn was repealed by the currently applicable Regulation (EU) 2021/2115 (CAP Strategic Plan Regulation).

Since the beginnings of area-based organic farming premiums in Germany, the spectrum of support for organic farming has expanded significantly. The Federal Government and the *Länder* now offer a wide range of measures aimed at promoting organic production, the organic food industry, and the demand for organic products. There are considerable differences between the *Länder*.<sup>1</sup> As before, the area-based support payments for organic farming within the framework of the Common Agricultural Policy (CAP) play a central role among the various promotion measures for the organic sector. The EU, the Federal Government and the *Länder* are involved in the content and financial design of area-based premiums.

## 2 The CAP funding period 2023 to 2027

One of the changes introduced by the EU in connection with the CAP funding period from 2023 to 2027 is the national CAP Strategic Plan, that every EU Member State had to develop. The legal basis for these plans on the EU's side is CAP Strategic Plan Regulation (Regulation [EU] 2021/2115) of December 2021. In their strategic plans, the states have defined the national design of EU agricultural support; this includes the specific agricultural policy goals, the measures for their implementation, and the allocation of the planned support funds to the individual support measures, the so-called interventions.

The CAP Strategic Plans cover funding under both the first and second pillars of the CAP:

- The **first pillar** consists of the European Agricultural Guarantee Fund (EAGF), which includes the direct payments to farms and the sector interventions. New since 2023 are the so-called "Eco-schemes", which are part of the direct payments. The Eco-schemes are one-year agri-environmental and climate-related voluntary measures. They are consistent in all *Länder* and can be applied for by both conventional and organic farms. Most Eco-schemes can be combined with environmental and climate protection measures under the second

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<sup>1</sup> See Nieberg et al. (2011), BMEL (2017), and on the situation at EU level Lampkin and Sanders (2022).

pillar; but in the case of certain combinations, the premiums that are provided under the second pillar are reduced in order to exclude double funding of the services to be provided by the farmers. The design of EAGF measures is essentially based on federal laws and regulations. The measures are financed exclusively by the EU.

- The **second pillar** consists of the European Agricultural Fund for Rural Development (EAFRD). The EAFRD provides for a total of nine intervention categories, one of which includes agri-environment-climate measures (AECMs), organic farming and animal welfare measures (Art. 70: “Environmental, climate-related and other management commitments”) (Becker et al. 2022, p. 25). The EU funds allocated to EAFRD must be co-financed by the Member States with national funds at fixed minimum rates. This does not apply to EU funds that are transferred from the first to the second pillar.

Due to EU legal requirements, the German CAP Strategic Plan replaces the previous rural development plans of the *Länder*. The EAFRD support measures of the *Länder* are now part of the national CAP Strategic Plan. The design and implementation of EAFRD measures remain the responsibility of the *Länder*.

In the Federal Republic of Germany's strategic plan, which runs to over 1,700 pages, the area-based payments for organic farming in the individual *Länder* are listed in detail under interventions based on Art. 70 of the CAP Strategic Plan Regulation. Thus, in Germany, area-based support for organic farming continues to be provided exclusively through the second pillar, while some EU countries<sup>2</sup> also use the newly introduced Eco-schemes of the first pillar for area-based support for organic farming methods (Becker et al. 2022, p. 27).

### Financial allocation for the CAP funding period 2023 to 2027 in Germany

For Germany, the planned EU funding for the entire funding period 2023 to 2027 from both funds – EAGF and EAFRD – together amounts to around EUR 30.6 billion:

- EAGF: It contains about EUR 22.36 billion; by far the largest item of EU funds is thus still earmarked for direct payments. According to EU requirements, 25% of direct payment funds must be reserved for Eco-schemes.<sup>3</sup>
- EAFRD: About EUR 8.24 billion are EAFRD funds; this includes the funds for the promotion of sustainable agriculture that have been transferred from the first to the second pillar (about EUR 2.78 billion). Around EUR 1.73 billion of the EU funds for EAFRD in the entire funding period 2023 to 2027 are available for the area-based promotion of organic farming.

The EU funds from the EAFRD earmarked for Germany must be co-financed with national funds, with the exception of the transferred funds. In Germany, the co-financing funds are provided by the Federal Government, the *Länder* or the municipalities. The Federal Government contributes financially within the framework of the joint task “Improvement of the agricultural structure and coastal protection” (Gemeinschaftsaufgabe “Verbesserung der Agrarstruktur und des Küstenschutzes”, GAK), provided that the *Länder* comply with the rules for funding measures set out in the GAK when designing the funding. In total, the planned national co-financing for EAFRD amounts to around EUR 3.7 billion, of which around EUR 645 million is for the area-based promotion of organic farming.

<sup>2</sup> According to Becker et al., ten Member States make use of the possibility to support organic farming via the Eco-schemes of the first pillar. A complete shift of area-based organic farming support to the first pillar has taken place in Sweden, Estonia, Denmark, and Poland.

<sup>3</sup> According to BMEL, the share of Eco-schemes in direct payments is 23% (2% are counted towards the EU requirement of 25% minimum share from the second pillar). Available online at [https://www.bmel.de/SharedDocs/FAQs/DE/faq-gap-strategieplan/FAQ-gap-strategieplan\\_List.html#f94590](https://www.bmel.de/SharedDocs/FAQs/DE/faq-gap-strategieplan/FAQ-gap-strategieplan_List.html#f94590), accessed: 12 April 2023.

Furthermore, the *Länder* provide additional national funding – so-called “national top-ups” – of varying amounts via the CAP Strategic Plan for the EAFRD: together about EUR 2.36 billion. Around EUR 215 million of this is for area-based support for organic farming.<sup>4 5</sup>

### Total budget for organic farming in Germany and other EU Member States

In total – EU funds, national funds for co-financing, and the additional national funding (top-ups) –, the EAFRD funds earmarked for the promotion of organic farming areas amount to around EUR 2.6 billion. This means that in principle EUR 520 million per year will be available for area-based support of organic farming from 2023 to 2027. Assuming a support rate of EUR 260 per hectare on average, only two million hectares of organically farmed land could be supported annually. This is well below the target of “30% organic farming area of agricultural land in Germany by 2030”. By the end of 2021, around 1.8 million hectares were already being farmed organically in Germany, which corresponds to an area share of just under 11% (BMEL 2023). According to estimates by BÖLW (2023), the organic agricultural area grew by about 3.7% in 2022 and now comprises 1,869,227 hectares.

Becker et al. (2022, p. 46f.) draw the conclusion that there is largely no agreement between the political targets for organic farming in Germany and at EU level and the targets for the area-based support of organic farming within the CAP Strategic Plans of the EU countries. The basis of their statement is the analysis of the result indicator R.29 in the submitted CAP Strategic Plans: It indicates the share of the utilised agricultural area (UAA) supported for organic farming within the framework of the CAP. In the German CAP Strategic Plan, R.29 is quantified as 12%. In many other EU countries, too, R.29 is far below the target of 25% organic land envisaged in the EU's Farm to Fork strategy.

## 3 Area-based support payments for organic farming in Germany

To strengthen the environmental and climate objectives of the CAP, minimum conditions – the so-called “enhanced conditionality” – have been laid down in EU law for the receipt of first-pillar subsidies as well as certain grants under the second pillar. These minimum conditions also apply to area-based support measures for organic farms. In order to be able to apply for funding at all, farms must not only fulfil the “statutory management requirements (SMRs)”, but also standards for the “good agricultural and environmental condition (GAECs)” of the land they farm. The enhanced conditionality was legally anchored in Germany by the “Gesetz zur Durchführung der im Rahmen der Gemeinsamen Agrarpolitik geltenden Konditionalität (GAP-Konditionalitäten-Gesetz – GAPKondG)” of July 2021 and the “Verordnung zur Durchführung der im Rahmen der Gemeinsamen Agrarpolitik geltenden Konditionalität (GAP-Konditionalitäten-Verordnung – GAPKondV)” of December 2022.

The requirements for organic farms wishing to claim subsidies have thus become more stringent. In the previous funding period, organic farms were considered “green by definition” and fell under the farms with special characteristics that were exempted from the mandatory greening requirements at that time (Becker et al. 2022, p. 18).

### Possible co-financing of the organic farming premiums via the GAK

The Federal Government co-finances the organic farming premiums of the *Länder* if the premiums set are within the limits of the GAK framework plan. The GAK framework plan is drawn up jointly by the Federal Government and the *Länder* for four years at a time – most recently for the period from 2022 to 2025 – and is reviewed

<sup>4</sup> Unlike the EU funds and the national funds for co-financing, the additional national funds (top-ups) are not listed in the main body of the CAP Strategic Plan, but in its Annex V.

<sup>5</sup> Not taken into account are support measures notified as state aid that are financed exclusively with national funds outside the CAP Strategic Plan (BMEL 2023).

annually. Among other things, it specifies the type and amount of the individual subsidies for the area-based support of organic farming methods with specific amounts per year and hectare, both for the introduction and for the maintenance of organic farming (see Table 1). According to the GAK framework plan, the *Länder* are allowed to increase or decrease these amounts under certain conditions.<sup>6</sup> Premium levels outside this framework are possible but are accompanied by the loss of federal co-financing.

**Figure 1: Premiums defined by the GAK for area-based support payments of organic farming**

Payments per year and hectare and type of crops	
<b>Introduction of organic farming</b>	
590 €	Vegetable growing
250 €	Arable land
250 €	Grassland
950 €	Land under permanent crops or nursery crops
For the first two years of the commitment period the amount can be increased to	
935 €	Vegetable growing
310 €	Arable land
310 €	Grassland
1,275 €	Land under permanent crops or nursery crops
In this case, the amounts that are being granted for the third to fifth year are reduced to the amounts mentioned below under "Maintenance of organic farming".	
<b>Maintenance of organic farming</b>	
360 €	Vegetable growing
210 €	Arable land
210 €	Grassland
750 €	Land under permanent crops or nursery crops

Source: Rahmenplan der Gemeinschaftsaufgabe „Verbesserung der Agrarstruktur und des Küstenschutzes“ 2022-2025, pp. 59f., own presentation of the Thünen Institute of Farm Economics (2023).

The level of compensation for farm transaction costs is also specified in the GAK framework plan. Farmers receive this compensation for the additional work they need to do in the areas of record-keeping, applications, information and training in order to meet the requirements of Regulation (EC) No 834/2007 and its successor, Regulation (EU) 2018/848 on organic production and labelling of organic products.

### **New mix of organic schemes, organic farming premiums and agri-environment-climate measures<sup>7</sup>**

The support obligations of the Eco-schemes partly overlap with those of the area support of organic farming. The *Länder* have therefore specifically determined which combinations of the individual Eco-schemes with area support for organic farming are possible without restriction, which are not possible and for which the support rates for area support are reduced to avoid double funding.

<sup>6</sup> Bundesministerium für Ernährung und Landwirtschaft (BMEL) (ed.) (2022) Rahmenplan der Gemeinschaftsaufgabe „Verbesserung der Agrarstruktur und des Küstenschutzes“ 2022-2025.

<sup>7</sup> An overview of the AECMs can be found, among others, in: Deutsche Vernetzungsstelle Ländliche Räume (2023).

Under certain conditions, the other agri-environment-climate measures (AECMs) and nature conservation-related support measures of the *Länder* offered under the EAFRD can also be combined with area-based support for organic farming, as has been the case up to now.

Thus, a complex set of environmental, climate and nature conservation measures is available to agricultural farmers that varies between the *Länder*. The regional and farm-specific combination options of the various measures and the subsidies that can be obtained ultimately determine the overall support that organically managed farms can realise for environmental, climate and nature conservation services.

#### 4 The area-based premiums for organic farming at a glance

The area-based payments are intended to compensate for the income forgone of organic farming. In particular, the phase of conversion to organic farming is a time-consuming and risky period for farm managers, which usually entails yield losses – for example, through changes in crop rotation and the abandonment of common inputs such as mineral nitrogen fertilizers or pesticides that are not permitted in organic farming. Against this background, almost all *Länder* grant a higher support payment for a limited period for the introduction of organic farming (also called conversion or conversion period) than for maintaining organic farming. Since the income forgone per hectare of cultivated area varies for the different types of crops, the amount of the payment is usually also graded according to arable land, grassland, horticulture and permanent crops.

The following presentation in tables and figures provide an overview of the area-based support payments for organic farming in the *Länder*. The information is current as of the end of January 2023. The overviews were compiled on the basis of the CAP Strategic Plan of the Federal Republic of Germany, version 1.2 of 22 November 2022, and the information provided by the *Länder* on their websites.

**Table 1: Overview of area-based support payments for conversion to and maintenance of organic farming practices in the German *Länder* for the funding period 2023 to 2027 (as of 31 January 2023)**

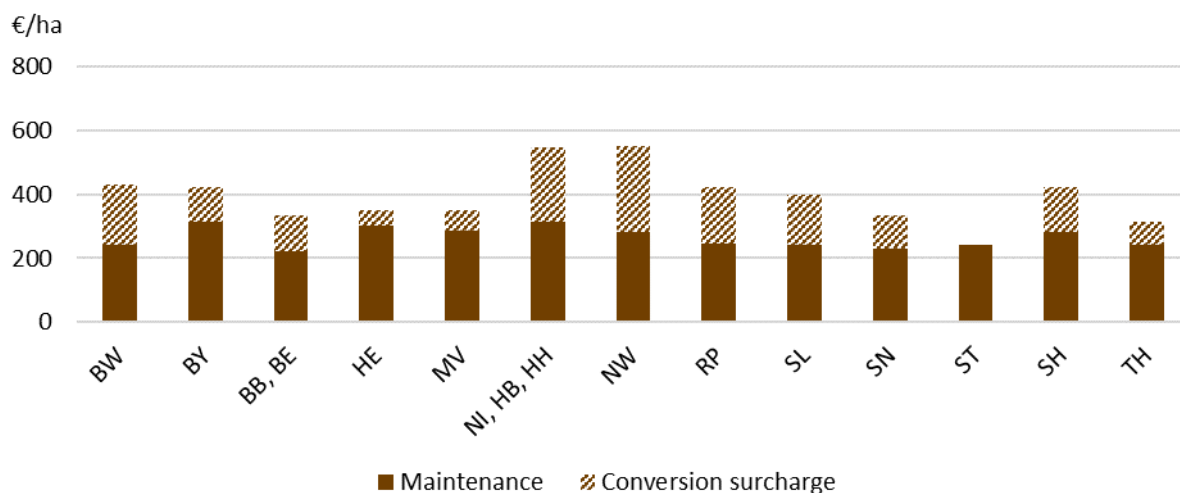
	Arable		Grassland		Horticulture		Permanent crops	
	Conversion <sup>1)</sup>	Maintenance	Conversion <sup>1)</sup>	Maintenance	Conversion <sup>1)</sup>	Maintenance	Conversion <sup>1)</sup>	Maintenance
	€/ha/year							
Baden-Württemberg	430	240	430	240	950	680	1,450	1,000
Bavaria	423	314	423	284	630	485	1,300	1,000
Brandenburg, Berlin <sup>2)</sup>	335	220	210	210	630	490	1,553	994
Hesse	350	300	220	200	550	500	1,325	1,000
Mecklenburg-Western Pomerania	350	284	425	284	630	490	1,300	850
Lower Saxony, Bremen, Hamburg	548	314	609	284	485	485	1,546	987
North Rhine-Westphalia <sup>3)</sup>	550	280	360	260	1,500	470	2,240	1,060
Rhineland-Palatinate	423	245	473	219	485	485	1,250	1,000
Saarland	400	240	400	190	485	485	1,500	987
Saxony	335	230	335	230	482	413	1,410	890
Saxony-Anhalt	240	240	240	240	375	375	850	850
Schleswig-Holstein	423	280	473	260	485	485	1,546	987
Thuringia	314	242	320	219	485	485	1,210	987
Mean	394	264	378	240	629	487	1,422	969

<sup>1)</sup> 1<sup>st</sup> to 2<sup>nd</sup> year. Some countries support the conversion period for longer than 2 years and sometimes with a different payment rate in the 3<sup>rd</sup> to 5<sup>th</sup> year. <sup>2)</sup> Only the support payment for permanent crops of stone and pome fruits was taken into account for calculating the mean value for permanent crops. <sup>3)</sup> Under-glass areas: conversion € 6,130/ha/year; maintenance € 4,210/ha/year.

Source: Own survey and presentation of the Thünen Institute of Farm Economics (2023)



**Figure 2: Area-based support payments for conversion to and maintenance of organic farming practices on arable land in the German *Länder* for the funding period 2023 to 2027 (as of 31 January 2023)**

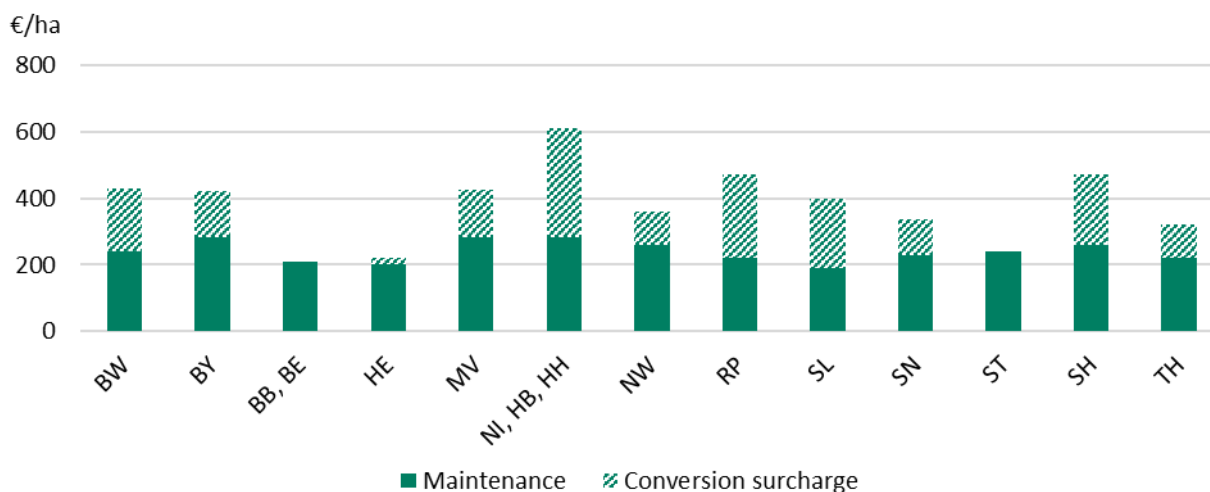


The conversion surcharge refers to the 1<sup>st</sup> to 2<sup>nd</sup> year of the conversion period. Some countries support the conversion period for longer than 2 years and sometimes with a different payment rate in the 3<sup>rd</sup> to 5<sup>th</sup> year.

BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, BE = Berlin, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, HB = Bremen, HH = Hamburg, NW = North Rhine-Westphalia, RP = Rhineland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, SH = Schleswig-Holstein, TH = Thuringia

Source: Own survey and presentation of the Thünen Institute of Farm Economics (2023).

**Figure 3: Area-based support payments for conversion to and maintenance of organic farming practices on grassland in the German *Länder* for the funding period 2023 to 2027 (as of 31 January 2023)**

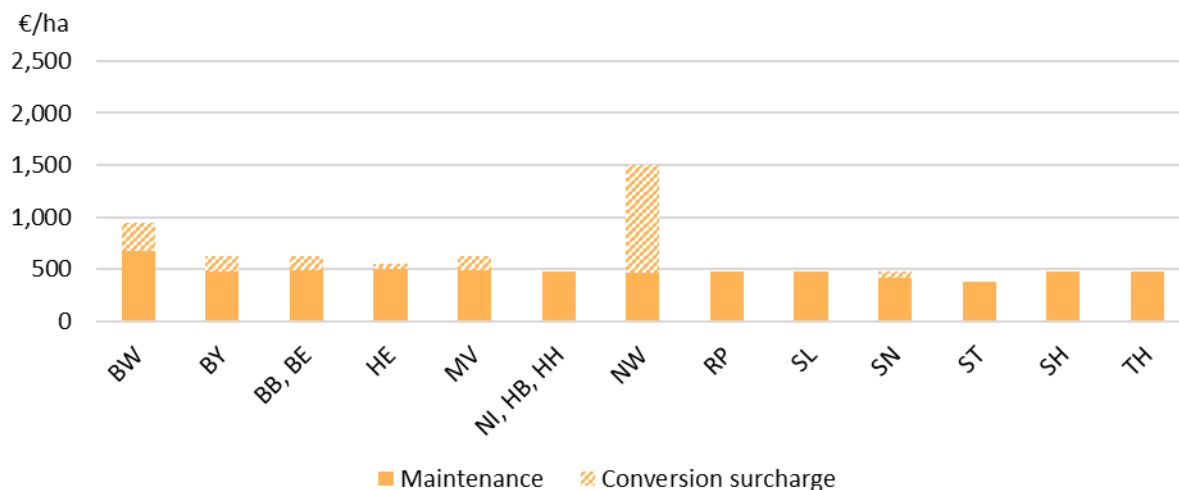


The conversion surcharge refers to the 1<sup>st</sup> to 2<sup>nd</sup> year of the promotion of the conversion period. Some countries support the conversion period for longer than 2 years and sometimes with a different payment rate in the 3<sup>rd</sup> to 5<sup>th</sup> year.

BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, BE = Berlin, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, HB = Bremen, HH = Hamburg, NW = North Rhine-Westphalia, RP = Rhineland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, SH = Schleswig-Holstein, TH = Thuringia

Source: Own survey and presentation of the Thünen Institute of Farm Economics (2023).

**Figure 4: Area-based support payments for conversion to and maintenance of organic farming practices on vegetable plots for the funding period 2023 to 2027 (as of 31 January 2023)**

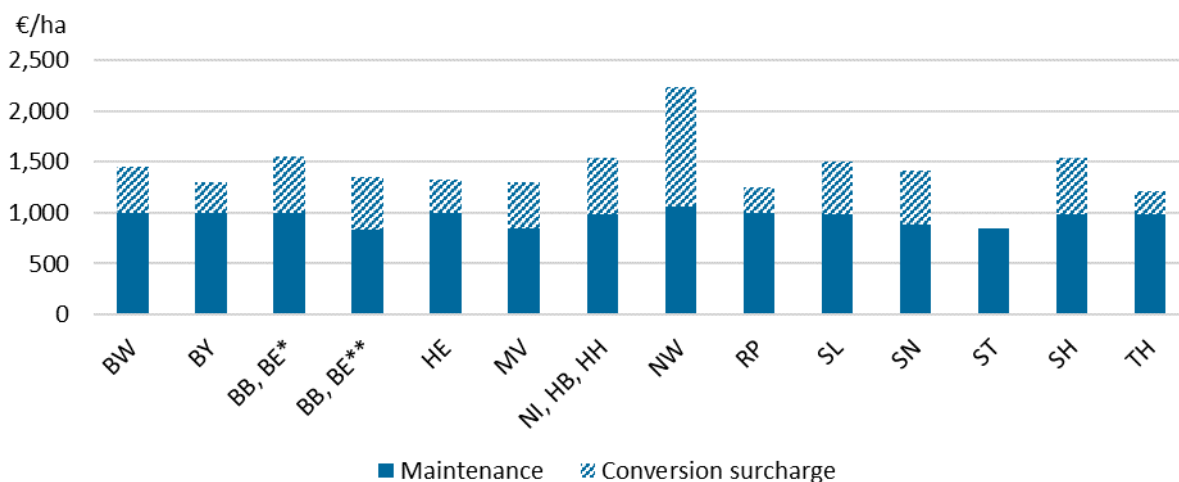


The conversion surcharge refers to the 1<sup>st</sup> to 2<sup>nd</sup> year of the promotion of the conversion period. Some countries support the conversion period for longer than 2 years and sometimes with a different payment rate in the 3<sup>rd</sup> to 5<sup>th</sup> year.

BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, BE = Berlin, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, HB = Bremen, HH = Hamburg, NW = North Rhine-Westphalia, RP = Rhineland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, SH = Schleswig-Holstein, TH = Thuringia

Source: Own survey and presentation of the Thünen Institute of Farm Economics (2023).

**Figure 5: Area-based support payments for conversion to and maintenance of organic farming practices in permanent crops for the funding period 2023 to 2027 (as of 31 January 2023)**



\*BB, BE: Permanent crops of stone and pome fruits. \*\*BB, BE: Permanent crops of berry, bush and wild fruits.

The conversion surcharge refers to the 1<sup>st</sup> to 2<sup>nd</sup> year of the promotion of the conversion period. Some countries support the conversion period for longer than 2 years and sometimes with a different payment rate in the 3<sup>rd</sup> to 5<sup>th</sup> year.

BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, BE = Berlin, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, HB = Bremen, HH = Hamburg, NW = North Rhine-Westphalia, RP = Rhineland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, SH = Schleswig-Holstein, TH = Thuringia

Source: Own survey and presentation of the Thünen Institute of Farm Economics (2023).

## 5 Sources and further information

### EU law

Verordnung (EU) Nr. 1305/2013 des Europäischen Parlaments und des Rates vom 17. Dezember 2013 über die Förderung der ländlichen Entwicklung durch den Europäischen Landwirtschaftsfonds für die Entwicklung des ländlichen Raums (ELER) und zur Aufhebung der Verordnung (EG) Nr. 1698/2000. Available online: <https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32013R1305&from=DE>, accessed: 9 March 2023

Verordnung (EU) 2021/2115 des Europäischen Parlaments und des Rates vom 2. Dezember 2021 mit Vorschriften für die Unterstützung der von den Mitgliedstaaten im Rahmen der Gemeinsamen Agrarpolitik zu erstellenden und durch den Europäischen Garantiefonds für die Landwirtschaft (EGFL) und den Europäischen Landwirtschaftsfonds für die Entwicklung des ländlichen Raums (ELER) zu finanzierenden Strategiepläne (GAP-Strategiepläne) und zur Aufhebung der Verordnung (EU) Nr. 1305/2013 sowie der Verordnung (EU) Nr. 1307/2013. Available online: <https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32021R2115>, accessed: 9 March 2023

Verordnung (EU) 2021/2116 des Europäischen Parlaments und des Rates vom 2. Dezember 2021 über die Finanzierung, Verwaltung und Überwachung der Gemeinsamen Agrarpolitik und zur Aufhebung der Verordnung (EU) Nr. 1306/2013. Available online: <https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32021R2116&qid=1676981624812&from=EN>, accessed: 9 March 2023

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Gesetz über die Gemeinschaftsaufgabe "Verbesserung der Agrarstruktur und des Küstenschutzes" (GAK-Gesetz - GAKG). GAK-Gesetz in der Fassung der Bekanntmachung vom 21. Juli 1988 (BGBl. I S. 1055), das zuletzt durch Artikel 1 des Gesetzes vom 11. Oktober 2016 (BGBl. I S. 2231) geändert worden ist. Available online: <https://www.gesetze-im-internet.de/agrstruktg/GAKG.pdf>, accessed: 9 March 2023

Gesetz zur Durchführung der im Rahmen der Gemeinsamen Agrarpolitik geltenden Konditionalität (GAP-Konditionalitäten-Gesetz - GAPKondG). GAP-Konditionalitäten-Gesetz vom 16. Juli 2021 (BGBl. I S. 2996; 2022 I S. 2262). Available online: <https://www.gesetze-im-internet.de/gapkondg/GAPKondG.pdf>, accessed: 9 March 2023

Gesetz zur Durchführung des im Rahmen der Gemeinsamen Agrarpolitik einzuführenden Integrierten Verwaltungs- und Kontrollsystems (GAP-Integriertes Verwaltungs- und Kontrollsystem-Gesetz - GAPInVeKoSG). GAP-Integriertes Verwaltungs- und Kontrollsystem-Gesetz vom 10. August 2021 (BGBl. I S. 3523; 2022 I S. 2262). Available online: <https://www.gesetze-im-internet.de/gapinvekosg/GAPInVeKoSG.pdf>, accessed: 9 March 2023

Verordnung zur Durchführung der im Rahmen der Gemeinsamen Agrarpolitik geltenden Ausnahmeregelungen hinsichtlich der Anwendung der Standards für den guten landwirtschaftlichen und ökologischen Zustand (GLÖZ-Standards) 7 und 8 für das Antragsjahr 2023 (GAP-Ausnahmen-Verordnung - GAPAusnV). GAP-Ausnahmen-Verordnung vom 14. Dezember 2022 (BGBl. I S. 2366). Available online: <https://www.gesetze-im-internet.de/gapausnv/GAPAusnV.pdf>, accessed: 9 March 2023

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### GAP Strategic Plan

Europäische Kommission (2022) Durchführungsbeschluss der Kommission vom 21.11.2022 zur Genehmigung des GAP-Strategieplans 2023–2027 der Bundesrepublik Deutschland für die Unterstützung der Union aus dem Europäischen Garantiefonds für die Landwirtschaft und aus dem Europäischen Landwirtschaftsfonds für die Entwicklung des ländlichen Raums. CCI: 2023DE06AFSP001. Available online: [https://www.bmel.de/SharedDocs/Downloads/DE/\\_Landwirtschaft/EU-Agrarpolitik-Foerderung/gap-strategieplan-kom-beschluss-mit-anlage.pdf?\\_\\_blob=publicationFile&v=3](https://www.bmel.de/SharedDocs/Downloads/DE/_Landwirtschaft/EU-Agrarpolitik-Foerderung/gap-strategieplan-kom-beschluss-mit-anlage.pdf?__blob=publicationFile&v=3), accessed: 9 March 2023

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